

By: Ellis

S.B. No. 106

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the exemption from the sales tax for clothing and  
3 footwear.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 151.326(a), Tax Code, is amended to read  
6 as follows:

7 (a) The sale of an article of clothing or footwear designed  
8 to be worn on or about the human body is exempted from the taxes  
9 imposed by this chapter if:

10 (1) the sales price of the article is less than \$100;  
11 and

12 (2) the sale takes place during a period beginning at  
13 12:01 a.m. on the first Friday in August and ending at 11:59 p.m. on  
14 the third Friday in August [~~12 midnight on the following Sunday~~].

15 SECTION 2. The change in law made by this Act does not  
16 affect taxes imposed before the effective date of this Act, and the  
17 law in effect before the effective date of this Act is continued in  
18 effect for purposes of the liability for and collection of those  
19 taxes.

20 SECTION 3. This Act takes effect July 1, 2007, if it  
21 receives a vote of two-thirds of all the members elected to each  
22 house, as provided by Section 39, Article III, Texas Constitution.  
23 If this Act does not receive the vote necessary for effect on that  
24 date, this Act takes effect October 1, 2007.